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Counsel to the Debtors and  
Debtors in Possession

IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE EASTERN DISTRICT OF VIRGINIA  
RICHMOND DIVISION

-----X	:	Chapter 11
In re:	:	
	:	Case No. 08-35653 (KRH)
CIRCUIT CITY STORES, INC.,	:	
<u>et al.</u> ,	:	Jointly Administered
	:	
Debtors.	:	
-----X	:	

**AFFIDAVIT IN SUPPORT OF EMPLOYMENT OF RSM ROC & COMPANY AS A  
PROFESSIONAL UTILIZED IN THE ORDINARY COURSE OF BUSINESS**

STATE OF PUERTO RICO )  
 ) ss: 660-388756  
COUNTY OF UNITED STATES )

Rosa M. Velez Borrás, being duly sworn deposes and says:

i) I am the Tax Partner and Director of the firm RSM ROC & Company, ("the Firm"), which has been employed by the debtors and debtors in possession in the above-captioned cases (collectively, the "Debtors")<sup>1</sup> in the ordinary course of their business. The Debtors wish to retain the Firm to continue providing such ordinary-course services during their chapter 11 cases. This Affidavit is submitted in compliance with the Order Granting Debtors' Motion For Order Pursuant To Bankruptcy Code Sections 105 (A), 327, 330 And 331 Authorizing Debtors To Employ Professionals Utilized In The Ordinary Course Of Business (the "OCB Professionals Order").

1. The Firm was provided with a list of interested parties, a copy of which is annexed hereto as Exhibit 1, and conducted a search of Firm's records for the names identified thereon. Based on that search, neither I, the Firm, nor any partner or associate thereof, insofar as I have been able to ascertain, has any connection with the Debtors, their creditors or stockholders, or any party in interest herein, except as set forth hereinafter:

- (a) Tax services rendered to Circuit City Stores PR, LLC.
- (b) Consulting services rendered to Autoridad de Acueductos y Alcantarillados.
- (c) Consulting services rendered to Puerto Rico Telephone
- (d) Tax services rendered to UBS Financial Services, Inc.

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<sup>1</sup> The Debtors are the following entities: Tweeter Home Entertainment Group, Inc. ("Tweeter"), Hillcrest High Fidelity, Inc., NEA Delaware, Inc., New England Audio Co., Inc., Sound Advice, Inc., Sound Advice of Arizona, Inc., Sumarc Electronics, Inc., and THEG USA, L.P.

2. The Firm does not represent or hold any interest adverse to the Debtors or their estates with respect to the engagement for which we are to be retained.

3. The Firm has a claim for a pre-petition invoice in relation to tax services rendered during the month of September 2008 in the amount of \$2,115.

4. The Firm has been engaged in the assistance of sales and use tax matters as well as preparation of Volume of Business Declarations and Personal Property Tax Returns. The Firm has also provided services towards the quarterly preparation of the income tax provision for the Puerto Rico operations and other tax consulting services.

5. This Firm and certain of its members, counsel, and associates may have in the past represented, currently represent, and may in the future represent entities that are claimants or equity security holders of the Debtors in matters totally unrelated to the Debtors' chapter 11 cases. None of those past or current representations are material. This Firm will be in a position to identify with specificity all such persons or entities when lists of all creditors of the Debtors have been prepared and will make any further disclosures as may be appropriate at that time. The Firm intends to apply for compensation for professional services rendered in connection with these chapter 11 cases directly to the Debtors, in accordance with the OCB Professionals Order, with such application to request compensation for

services based in the hourly rates set forth below, plus reimbursement of actual and necessary expenses and other charges incurred by the Firm. The principal accountants designated to represent the Debtors and their current standard rates are:

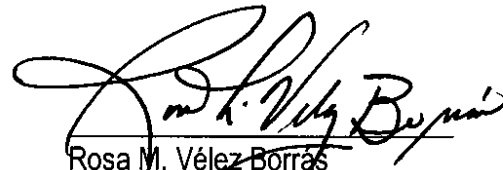
6

<b>Classification</b>	<b>Hourly Rates</b>
<b>Tax Partner</b>	<b>\$ 215</b>
<b>Tax Manager</b>	<b>\$ 95- \$ 185</b>
<b>Tax Senior</b>	<b>\$ 75</b>
<b>Tax Staff</b>	<b>\$ 65</b>

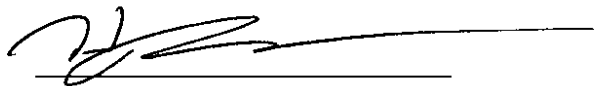
7. The rates set forth above are subject to periodic adjustment to reflect economic and other conditions. Such rates are the Firm's standard rates for work of this nature. The rates are set at a level designed to fairly compensate the Firm for the work of its accountants and to cover fixed and routine overhead expenses. It is the Firm's policy to charge its clients in all areas of practice for all other expenses incurred in connection with a client's case. The expenses charged to clients include, among other things, photocopies, and messenger services and, in general, all identifiable expenses that would not have been incurred except for representation of a particular client. The Firm will charge the Debtors for these expenses in a manner and at rates consistent with charges made generally to the Firm's other clients.

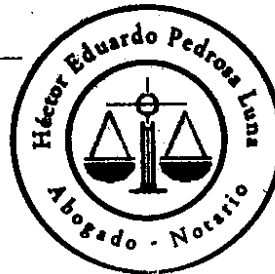
8. Except as provided in the OCB Professionals Order, no representations or promises have been received by the Firm nor by any partner or associate thereof as to compensation in connection with these cases other than in accordance with the provisions of the Bankruptcy Code. The Firm has no entity agreement with any other entity to share with such entity any compensation received by the Firm in connection with these chapter 11 cases.

WHEREFORE, affiant respectfully submits this Affidavit in Support of Employment of RSM ROC & Company as a Professional Utilized in the Ordinary Course of Business.

  
Rosa M. Vélez Borrás  
Tax Partner  
PO Box 10528  
San Juan, PR 00922-0528

Sworn to before me this 16 day of January 2009.

  
Notary Public  
My Commission Expires: Perpetual  
AFFIDAVIT no. 537



**EXHIBIT 1**  
**Parties in Interest List**

**The Debtors**

Abbott Advertising Agency, Inc.  
 CC Aviation, LLC  
 CC Distribution Company of Virginia, Inc.  
 Circuit City Properties, L.L.C.  
 Circuit City Purchasing Company, L.L.C.  
 Circuit City Stores, Inc.  
 Circuit City Stores PR, LLC  
 Circuit City Stores West Coast, Inc.  
 Courcheval, LLC  
 InterTAN, Inc.  
 Kinzer Technology, LLC  
 Mayland MN, LLC  
 Orbyx Electronics, L.L.C.  
 Patapsco Designs, Inc.  
 Prahs, Inc.  
 Sky Venture Corporation  
 Ventoux International, Inc.  
 XS Stuff, LLC

**Non-Debtor Affiliates**

Asian Sourcing & Procurement Services Co. Ltd.  
 Circuit City Global Sourcing Ltd  
 Early Adopter Fund, LLC  
 InterTAN Canada, Ltd  
 InterTAN France SNC  
 InterTAN Ontario Ltd.  
 PlumChoice, Inc.  
 Sixth Street Marketplace, LP  
 St. Tammany Oaks Subdivision Association LLC  
 Theater Xtreme Entertainment Group, Inc.

**Directors and Officers**

Baldyga, Lisa  
 Barretta, Henry P.  
 Besanko, Bruce H.  
 Bossin, Alan  
 Bradley, Brian S.  
 Breitenbecher, Kelly E.  
 Brill, Ronald M.  
 Byrd, Carolyn H.  
 Cuthbertson, Ron  
 Daoust, Ean  
 Dunn, Philip J.  
 Fairbairn, Ursula O.  
 Feigin, Barbara S.  
 Foss, Michael E.  
 Grove, Jacqueline  
 Hardymon, James F.  
 Harlow, John T.  
 Hedgebeth, Reginald D.  
 Heidemann, Lyle G.  
 Jonas, Eric A., Jr.  
 Kane, Alan  
 Kelly, John J.  
 King, Alan B.  
 Kornstein, Don R.  
 Ma, Jeric  
 Marcum, James A.  
 McDonald, Jeffrey A.  
 Mosier, Michelle  
 Mulleady, John  
 Oakey, John A., III  
 Owen, Linda M.  
 Pappas, Steven P.  
 Ramsey, Daniel W.  
 Mith, Marlies A.  
 Salovaara, Mikael  
 Schoonover, Philip J.  
 Spainhour, J. Patrick  
 Spurling, Richard D.  
 Stone, Jeffrey S.  
 Swidler, Gerald L.  
 Turner, Ronald L.  
 Wahle, Elliot

Wong, Mark J.  
 Woo, Carolyn Y.

**Businesses Affiliated with Directors and Officers**

AFC Enterprises  
 Air Products and Chemicals Inc.  
 Aon Corporation  
 Bally Total Fitness Holding Corporation  
 Centex Corporation  
 Home Depot International  
 Iconix Brand Group Inc.  
 Lexmark International Inc.  
 Nisource Inc.  
 Pan American Life Insurance  
 Stride Rite Sourcing International  
 Sunoco Inc.  
 Textron Lycoming Corporation  
 The Brink's Company  
 The Servicemaster Company  
 True Value Company  
 Varsity Brands Inc.  
 VF Corporation  
 Wabco Holdings

**Significant Shareholders**

J. Richard Atwood  
 Classic Fund Management Aktiengesellschaft  
 First Pacific Advisors LLC  
 HBK Investments LP  
 HBK Management LLC  
 HBK Master Fund  
 HBK Master Fund LP  
 HBK Partners II LP  
 HBK Services LLC  
 Robert L. Rodriguez  
 Mark J. Wattle

**Prepetition and Postpetition****Secured Lenders**

Ableco Finance LLC  
 Bank of America, N.A.  
 Burdale Finance Ltd.  
 Capital One Leverage Finance Corporation  
 Crystal Capital  
 Fifth Third Bank  
 General Electric Capital Corporation  
 GMAC Commercial Finance LLC  
 JPMorgan Chase Bank, N.A.  
 National City Business Credit, Inc.  
 PNC Bank, N.A.  
 SunTrust Bank  
 Textron Financial Corporation  
 UBS Loan Finance LLC  
 UPS Capital Corporation  
 Wachovia Capital Finance Corporation  
 Webster Financial Corporation  
 Wells Fargo Retail Finance, LLC

**Merchandise Creditors**

Alliance Entertainment  
 Apple  
 Audiovox  
 Belkin Logistics Inc.  
 Buena Vista Home Video  
 Columbia Tristar Home Video  
 Dlink Systems  
 Eastman Kodak Company  
 Electronic Arts  
 Epson America Inc.  
 Fox Home Entertainment  
 Fuji Photo Film USA  
 Garmin International Inc.  
 Hewlett-Packard  
 Hisense USA Corporation

Kingston Technologies  
Klipsch Audio Technologies, LLC  
Lenovo, Inc.  
Lexmark International Inc.  
Linksys  
Logitech Inc.  
Microsoft Corporation  
Microsoft Xbox  
Mitsubishi Digital Electronics  
Monster Cable Products  
Nikon Inc.  
Olympus Corporation  
Omnimount Systems Inc.  
Oncorp US, Inc.  
Onkyo USA Corporation  
Panasonic North America  
Paramount Home Video  
Pioneer Electronics (USA) Inc.  
Samsung Electronics America Inc.  
Samsung Opto Electronics Inc.  
Sandisk Corporation  
Sharp Electronics Corporation  
Sony Computer Entertainment  
Sony Electronics Inc.  
Stillwater Designs Inc.  
THQ Inc.  
Tomtom Inc.  
Toshiba America Consumer Products  
Toshiba Computer Systems Division  
Universal Distribution Records  
Vizio  
Warner Home Video  
Western Digital Technologies  
Zenith Electronics Corporation

**Vendors and Major Contract Parties**

Alpha Security Products  
American Systems Corporation  
Andrews Electronics Inc.  
Bailiwick Data Systems Inc.  
CDW Direct LLC  
Clay Inc, Bruce  
Clickit Inc.  
Cormark Inc.  
Corporate Express  
Corporate Facilities Group  
Cosco  
DC Power Solutions  
Eastern Security Corporation  
Eleets Logistics  
Ereplacements LLC  
Fire Materials Group LLC  
Gorilla Nation Media  
Graphic Communications  
Illinois Wholesale Cash Register  
Innerworkings LLC  
J&F Mfg Inc  
JLG Industries Inc.  
Nextag  
NFL Enterprises LLC  
North American Roofing Systems Inc.  
Northern Wire Productions  
Orbis Corporation  
Pricegrabber.Com LLC  
PTR Compactor & Baler Company  
Quebecor World KRI  
Retail Maintenance Services LLC  
Samsung Electronics America Inc.  
Shopping.Com Inc.  
Shopzilla Inc.  
Sony  
Specificmedia Inc.  
Standard Electric  
Streater Inc.  
Swift Train Company

Trane  
Tremor Media  
Universal Fixtures & Display  
US Signs  
USIS Commercial Services Inc.  
Vance Baldwin  
Vanguard Products Group Inc.  
Vector Security  
Virginia Electronic Components  
Wayne Dalton Corporation  
Weather Channel Interactive, The

**Fifty Largest Unsecured Creditors**

Advertising.com  
Alliance Entertainment  
Apex Digital Inc  
Audiovox  
Belkin Logistics Inc.  
Bethesda Softworks  
Buena Vista Home Video  
Columbia Tristar Home Video  
Dlink Systems  
Eastman Kodak Company  
Fox Home Entertainment  
Fuji Photo Film USA  
Garmin International Inc.  
Graphic Communications  
Hewlett-Packard  
Hisense USA Corporation  
IBM  
IBM Strategic Outsourcing Wire  
Incomm  
Kensington Computer Products Group  
Kingston Technologies  
Klipsch Audio Technologies LLC  
Lenovo, Inc.  
Lexar Media Inc.  
Lexmark International Inc.  
Linksys  
Microsoft Corp Consignment  
Microsoft Xbox Consignment  
Mitac USA Inc.  
Mitsubishi Digital Electronics  
Monster Cable Products  
Navarre Consignment  
Navarre Corporation  
Nikon Inc.  
Olympus Corporation  
Omnimount Systems Inc.  
Oncorp US, Inc.  
Onkyo USA Corporation  
Panasonic North America  
Paramount Home Video  
Pioneer Electronics (USA) Inc.  
Samsung Electronics America  
Sandisk Corporation  
Sharp Electronics Corporation  
Simpletech  
Sony Computer Entertainment  
Sony Electronics Inc.  
Stillwater Designs Inc.  
THQ Inc. (ValuSoft)  
Toshiba America Business Solutions Inc.  
Toshiba America Consumer Products  
Toshiba Computer Systems Division  
Vizio  
Vtech Communications Inc.  
Vtech Electronics  
Warner Home Video  
Zenith Electronics Corporation

**Consignors**

foneGear  
Intuit Inc.  
Memorex Products, Inc.



Navarre Corporation  
Panasonic Consumer Electronics Company  
Pinnacle Systems, Inc. (Avid Tech Inc.)  
THQ Inc. (ValuSoft)

**Credit Card Companies and/or Processors**

American Express  
Chase Bank, USA  
Discover Card  
IPS Card Solutions, Inc.  
MasterCard  
ValueLink  
Visa Inc.

**Insurers**

American Empire Excess & Surplus Lines  
American Home Assurance Company  
Arch Insurance Group  
Axis Reinsurance Company  
Axis Surplus Insurance Company  
Chubb  
CNA Global Specialty Lines  
Continental Casualty Company  
Essex Insurance Company  
Executive Risk Indemnity Inc.  
Federal Insurance Company  
Fireman's Fund Insurance Company  
Glacier Re  
Global Aerospace, Inc.  
Global Excess Partners  
Great American Assurance Company  
Great American Insurance Company  
Industrial Risk Insurers  
Integon Specialty Insurance Company  
Lancashire Insurance Company (UK) Ltd  
Landmark American Insurance Company  
Lexington Insurance Company  
Liberty Mutual Fire Insurance Company  
Lloyds of London  
National Liability & Fire Insurance Company  
National Union Fire Insurance Company  
Ohio Casualty Insurance Company  
Old Republic Risk Management Inc.  
Princeton Excess & Surplus Lines Insurance Co.  
RSUI Indemnity Company  
St. Paul Mercury Insurance Company  
State National Insurance Company  
Westchester Surplus Lines Insurance Company  
XL Specialty Insurance Company  
Zurich American Insurance Company

**Third Party Administrators**

Aetna Life Insurance Company  
Alliance Entertainment Corporation  
American Express Travel Related Services Company  
American Express Trust Company  
Aon Inc.  
Assurant Inc.  
Avista Advantage, Inc.  
Beecher Carlson Insurance Services  
Computerized Waste Systems  
CTSI  
E-Count  
Empire Blue Cross Blue Shield  
Hewitt Associates LLC  
IBM  
Jardine Lloyd Thompson Canada  
Kaiser Permanente  
Marsh USA, Inc.  
Medco Health Solutions  
Mercer Insurance Group  
Mid-Atlantic Vision Service Plan, Inc.  
Navigant Consulting, Inc.  
Specialty Risk Services  
Tangoe, Inc.

Triple-S Management Corporation  
Vision Service Plan  
Wachovia Bank, N.A.

**Utility Providers**

Accent Energy  
American Electric Power Company  
American Water Company  
Alabama Gas Corporation  
Alabama Power  
Alameda County Water District  
Albemarle County Service Authority  
Albuquerque Bernalillo County Water  
Alderwood Water District  
Allegheny Power  
Alliant Energy/WP&L  
Alltel  
Altoona City Authority  
Ameren CIPS  
Ameren UE  
Ameren CILCO  
Ameren IP  
American Water & Energy Savers  
American Water Service, Inc.  
Anne Arundel County Water and Wastewater  
Anniston Water Works, AL  
Arizona Public Service  
Aqua New Jersey  
Aquarion Water Company of CT  
Aquila, Inc.  
Arch Wireless  
Arkansas Oklahoma Gas Corporation  
Arkansas Western Gas Company  
Artesian Water Company, Inc.  
Ashwaubenon Water & Sewer Utility  
AT&T  
AT&T (Ameritech)  
AT&T (Bellsouth)  
AT&T (Pacific Bell)  
AT&T (SNET)  
AT&T (Southwestern Bell)  
AT&T Mobility  
Athens Clarke County, GA  
Athens-Clarke County Stormwater Utility  
Atlantic City Electric  
Atmos Energy  
Augusta Utilities Department  
Aurora Water  
Austell Natural Gas System  
Autoridad de Acueductos y Alcantarillado  
Autoridad de Energia Electrica  
Avaya  
Avista Utilities  
Bangor Gas, ME  
Bangor Hydro Electric Company  
Bangor Water District  
Bay State Gas  
Bell South  
Bellevue City Treasurer, WA  
Belmont County Sanitary Sewer District, OH  
Bexar County WCID  
Baltimore Gas & Electric  
Board of Public Utilities-Cheyenne, WY  
Board of Water Supply/HI  
Board of Water Works of Pueblo, CO  
Borough of Chambersburg, PA  
Braintree Electric Light Department  
Braintree Water & Sewer Dept  
Brazoria County MUD #6  
Brick Township Municipal Utilities  
Brighthouse Networks  
Brownsville Public Utilities Board  
Brunswick-Glynn County, GA  
Bucks County Water & Sewer Authority  
California Water Service-Bakersfield

Canton Township Water Dept, MI	City of Cuyahoga Falls, OH
Cape Fear Public Utility Authority	City of Dallas, TX
Cascade Natural Gas	City of Daly City, CA
Center Township Water & Sewer Authority	City of Danbury, CT
CenterPoint Energy Services Inc.	City of Daphne, AL
Central Georgia EMC	City of Daytona Beach, FL
Central Hudson Gas & Electric Company	City of Dearborn, MI
Central Maine Power	City of Decatur, IL
CenturyTel	City of Denton, TX
Charleston Water System	City of Dover, DE
Charlotte County Utilities	City of Durham, NC
Charter Communications	City of East Point, GA
Charter Township of Bloomfield, MI	City of Escondido, CA
Charter Township of Meridian, MI	City of Falls Church, VA
Chattanooga Gas Company	City of Fayetteville, AR
Chesapeake Utilities	City of Florence, SC
Chesterfield County Utilities Department	City of Folsom, CA
Cheyenne Light, Fuel & Power	City of Fort Lauderdale, FL
Cincinnati Bell	City of Fort Myers, FL/340
Citizens Gas & Coke Utility	City of Fort Smith, AR
Citrus Heights Water District	City of Fredericksburg, VA
City and County of Denver, CO	City of Fresno, CA
City of Abilene, TX	City of Frisco, TX
City of Alcoa Utilities, TN	City of Fullerton, CA
City of Alexandria, LA	City of Garland Utility Services
City of Altamonte Springs, FL	City of Gastonia, NC
City of Amarillo, TX	City of Glendale, CA - Water & Power
City of Ammon, ID	City of Goodyear, AZ
City of Ann Arbor Treasurer, MI	City of Grand Rapids, MI
City of Ardmore, OK	City of Grandville, MI
City of Arlington, TX	City of Groveland, FL
City of Asheville, NC	City of Groveland, FL
City of Atlanta, GA-Dept of Watershed Mg	City of Gulfport, MS
City of Austin, TX	City of Harrisonburg, VA
City of Avondale, AZ	City of Hattiesburg, MS
City of Baltimore, MD	City of Hialeah, FL-Dept of Water & Sewer
City of Batavia, IL	City of Hickory, NC
City of Beaumont, TX	City of High Point, NC
City of Berwyn, IL	City of Houston, TX - Water/Wastewater
City of Bethlehem, PA	City of Humble, TX
City of Bloomington, IL	City of Huntington Beach, CA
City of Bloomington, MN	City of Hurst, TX
City of Boca Raton, FL	City of Independence, MO
City of Boulder, CO	City of Jacksonville, NC
City of Boynton Beach, FL/Utilities Dept	City of Joliet, IL
City of Brea, CA	City of Keene, NH
City of Bridgeport, WV	City of Keizer, OR
City of Brighton, MI	City of Killeen, TX
City of Brockton, MA	City of Kingsport, TN
City of Brookfield, WI	City of La Habra, CA
City of Buford, GA	City of Lafayette, IN
City of Burbank, CA	City of Lake Charles, LA
City of Burnsville, MN	City of Lake Worth, TX
City of Calumet City, IL	City of Lakewood, CA
City of Cape Coral, FL	City of Lakewood, CO
City of Carmel, IN	City of Laredo, TX
City of Cedar Hill, TX	City of League City, TX
City of Cedar Park, TX	City of Leominster, MA
City of Chandler, AZ	City of Lewisville, TX
City of Charlottesville, VA	City of Livermore, CA
City of Chicago, IL Dept. of Water	City of Long Beach, CA
City of Clearwater, FL	City of Longview, TX
City of Cocoa, FL	City of Lufkin, TX
City of Colonial Heights, VA	City of Lynnwood, WA
City of Columbia, MO	City of Madison Heights, MI
City of Columbia, SC	City of Mansfield, TX
City of Columbus, OH	City of Manteca, CA
City of Concord, NC	City of Maple Grove, MN
City of Concord, NH	City of Marion, IL
City of Coon Rapids, MN	City of Martinsville, VA
City of Coral Springs, FL	City of McHenry, IL
City of Corpus Christi, TX-Utility Busing	City of McKinney, TX
City of Countryside, IL	City of Melbourne, FL
City of Covina, CA	City of Merced
City of Crystal Lake, IL	City of Meriden Tax Collector, CT

City of Mesa, AZ  
 City of Mesquite, TX  
 City of Midland, TX  
 City of Midwest City, OK  
 City of Millville, NJ  
 City of Minnetonka, MN  
 City of Modesto, CA  
 City of Monrovia, CA  
 City of Montebello, CA  
 City of Morgan Hill, CA  
 City of Muskegon, MI  
 City of Myrtle Beach, SC  
 City of Naperville, IL  
 City of Niles, OH  
 City of Norman, OK  
 City of North Canton, OH  
 City of Norton Shores, MI  
 City of Norwalk, CA  
 City of Novi, MI  
 City of O'Fallon, IL  
 City of Oklahoma City, OK  
 City of Olympia, WA  
 City of Orange, CA  
 City of Orem, UT  
 City of Oxnard, CA  
 City of Pasadena, CA  
 City of Pasadena, TX  
 City of Pembroke Pines, FL  
 City of Pensacola, FL  
 City of Peoria, AZ  
 City of Phoenix, AZ  
 City of Pittsburg, CA  
 City of Plano, TX  
 City of Plantation, FL  
 City of Pontiac, MI  
 City of Port Arthur, TX  
 City of Port Richey, FL  
 City of Portage, MI  
 City of Portland, OR  
 City of Portsmouth, NH  
 City of Raleigh, NC  
 City of Rancho Cucamonga, CA  
 City of Redding, CA  
 City of Richland, WA  
 City of Richmond, VA  
 City of Rochester Hills, MI  
 City of Rockford, IL  
 City of Rockwall, TX  
 City of Roseville, CA  
 City of Roseville, CA  
 City of Roseville, MI  
 City of Round Rock, TX  
 City of Salisbury, NC  
 City of San Bernardino, CA - Water  
 City of San Diego, CA  
 City of San Luis Obispo, CA  
 City of Santa Barbara, CA  
 City of Santa Maria, CA  
 City of Santa Monica, CA  
 City of Santa Rosa, CA-Water & Sewer  
 City of Savannah, GA  
 City of Sebring, FL  
 City of Selma, TX  
 City of Sherman, TX  
 City of Shreveport, LA-D O W A S  
 City of Signal Hill, CA  
 City of Slidell, LA  
 City of Somerville, MA  
 City of Southaven, MS  
 City of Southlake, TX  
 City of St. Cloud, MN  
 City of St. Peters, MO  
 City of Steubenville, OH  
 City of Sugar Land, TX  
 City of Summerville, Armuchee

City of Sunnyvale, CA  
 City of Tallahassee, FL - Util Dept  
 City of Tampa, FL  
 City of Taunton, MA  
 City of Taylor, MI  
 City of Temple, TX  
 City of Thornton, CO  
 City of Toledo, OH  
 City of Torrance, CA  
 City of Troy, MI  
 City of Tucson, AZ  
 City of Tukwila, WA  
 City of Tulsa, OK  
 City of Turlock, CA  
 City of Tuscaloosa, AL  
 City of Tyler, TX  
 City of Vero Beach, FL  
 City of Victorville, CA  
 City of Vienna, WV  
 City of Virginia Beach, VA  
 City of Waco, TX  
 City of Warner Robins, GA  
 City of Webster, TX  
 City of West Jordan, UT  
 City of West Palm Beach/Utilities  
 City of Westland, MI - Dept. 180701  
 City of Wichita Falls, TX  
 City of Wichita Water Department, KS  
 City of Wilmington, DE  
 City of Wilmington, NC  
 City of Winston-Salem, NC  
 City of Woodbury, MN  
 City of Yuma, AZ  
 City Utilities (Fort Wayne, IN)  
 City Utilities of Springfield, MO  
 City Water & Light  
 City Water Light & Power, Springfield IL  
 Clackamas River Water  
 Clarksville Department of Electricity  
 Clarksville Gas & Water Department  
 Clearwater Enterprises, L.L.C.  
 Cleco Power LLC  
 Cleveland Utilities  
 Coachella Valley Water District  
 Cobb County Water System  
 College Station Utilities - TX  
 Colorado Springs Utilities  
 Columbia Gas of Kentucky  
 Columbia Gas of Maryland  
 Columbia Power & Water Systems  
 Columbus City Utilities  
 Columbus Water Works  
 Com Ed  
 Comcast  
 Compton Municipal Water Dept  
 Con Edison  
 Con Edison Solutions  
 Connecticut Light & Power  
 Connecticut Natural Gas Corporation  
 Connecticut Water Company  
 Connexus Energy  
 Consolidated Communications  
 Consolidated Mutual Water  
 Consolidated Waterworks District #1  
 Consumers Energy  
 Contra Costa Water District  
 County of Henrico, VA  
 Cox Communications  
 CPS Energy  
 Cucamonga Valley Water District  
 Dakota Electric Association  
 Davidson Telecom LLC  
 Dayton Power & Light  
 Delmarva Power DE/MD/VA  
 Delta Charter Township, MI

Denver Water	Hawaiian Electric Company, Inc.
Deptford Township MUA, NJ	Hawaiian Telecom
Direct Energy	Hayward Water System
Division of Water, City of Cleveland OH	Helix Water District
Dixie Electric Cooperative	Hernando County Utilities, FL
Dominion East Ohio	Hicksville Water District
Dothan Utilities	Highland Sewer & Water Authority
Douglasville-Douglas County GA	Highland Utilities Dept, IN
DTE Energy	Highlands Ranch Metro Districts
Dublin San Ramon Services District	Hillsborough County Water Resource Ser.
Duke Energy	Holland Board of Public Works
Dupage County Public Works	Holland Charter Township, MI
Duquesne Light Company	Holyoke Gas & Electric Department
East Bay Municipal Utility District	Holyoke Water Works, MA
East Brunswick Water Utility	Huntsville Utilities, AL
Eastern Municipal Water District	Idaho Power
Easton Suburban Water Authority	Imperial Irrigation District, CA
Easylink Services Corporation	Indian River County Utilities, FL
El Paso Electric Company	Indianapolis Power & Light
El Paso Water Utilities	Indianapolis Water Company
El Toro Water District	Insight
Electric City Utilities/City of Anderson	Intercall
Electric Power Board-Chattanooga	Intermountain Gas Company
Elizabethtown Gas	Intermountain Rural Electric Association
Elmira Water Board NY	Irvine Ranch Water District
Elyria Public Utilities	Jackson Electric Membership Corp, GA
Embarq Communications	Jackson Energy Authority
Emerald Coast Utilities Authority	Jackson Water Collection, MI
Entergy Arkansas, Inc.	Jacksonville Electric Authority
Entergy Gulf States LA, LLC	Jefferson County AL, Sewer Service Fund
Equitable Gas Company	Jefferson Parish, LA
Erie County Water Authority	Jersey Central Power & Light
Evansville, IN Waterworks Dept	Johnson City Power Board
Everett Utilities	Johnson City Utility System
Fairfax Water - VA	Kansas City Power & Light Company
Fairfield Municipal Utilities	Kansas Gas Service
Fairpoint Communications	KCMO Water Services Department
Fewtek Inc.	Keynote Red Alert
First Utility District of Knox County	Kissimmee Utility Authority
Flint EMC, GA	Knoxville Utilities Board
Flint Township-Board of Public Works	Kentucky Utilities Company
Florence Water & Sewer Commission	Laclede Gas Company
Florida City Gas	Lafayette Utilities Systems
Florida Power & Light Company	Lake Apopka Natural Gas District, FL
Florida Public Utilities Co, DeBary	Lake County Dept of Public Works, IL
Floyd County Water Department	Lakehaven Utility District
Fontana Water Company	Lakeland Electric/City of Lakeland, FL
Fort Collins Utilities	Lansing Board of Water & Light
Fort Worth Water Dept, TX	Lee County Electric Cooperative
Frederick County Division of Utilities	Lincoln Electric System
Frontier	Long Island American Water, NY
Fruitland Mutual Water Company	Long Island Power Authority
Gainesville Regional Utilities	Los Angeles County Dept. of Public Works
Gas South	Los Angeles Dept of Water & Power
Geoff Patterson, Receiver of Taxes	Loudoun Water
Georgia Power	Louisville Water Company
Golden State Water Company	Lubbock Power Light & Water
Grand Chute Utilities	Lycoming County Water & Sewer Authority
Grand Traverse County Dept of Pub Works	Macon Water Authority
Granite Telecommunications	Madison Gas and Electric - WI
Greater Augusta Utility District, ME	Madison Suburban Utility District
Greater Cincinnati Water Works	Madison Water/Sewer/Storm Utilities, WI
Green Bay Water Utility	Manchester Water Works
Green Mountain Power	Marin Municipal Water District
Greene County - Department of Public Wor	Martin County Utilities
Greenville Utilities Commission, NC	McAllen Public Utilities -TX
Greenville Water System, SC	MCI
GreyStone Power Corporation	Manatee County Utilities Cust Serv
Gulf Power	Medford Water Commission, OR
Gwinnett Co. Water Resources	Memphis Light, Gas & Water Division
Hamilton Township	Merced Irrigation District
Hampton Roads Utility Billing Services	Merchantville - Pennsauken
Harker Heights Water Department, TX	Met-Ed
Harpeth Valley Utilities District	Metro
Harrisonburg Electric Commission	Metro Technology, Inc. (AL)

Metro Water Services TN  
 Metropolitan St. Louis Sewer District  
 Miami-Dade Water and Sewer Dept.  
 MidAmerican Energy Company  
 Mid-Carolina Electric Cooperative  
 Middle Tennessee Electric Membership  
 Milwaukee Water Works  
 Mishawaka Utilities  
 Mississippi Power  
 Missouri Gas Energy  
 Mobile Area Water & Sewer System  
 Modesto Irrigation District  
 Monroe County Water Authority  
 Monte Vista Water District  
 Montgomery Water Works  
 Mount Laurel Municipal Utilities  
 Mount Pleasant Waterworks, SC  
 Mountainter Gas  
 Nashville Electric Service  
 National Fuel  
 National Grid  
 Nevada Power Company  
 New Braunfels Utilities, TX  
 New England Gas Company  
 New England Water Utility Services, Inc.  
 New Hampshire Gas Corporation  
 New Jersey Natural Gas Company  
 New Mexico Utilities, Inc.  
 Newport News Waterworks  
 Nextel Communications  
 Nicor Gas Transportation  
 Nicor Gas  
 Northern Indiana Public Service Company  
 North Attleborough Electric  
 North Attleborough Public Works  
 North Little Rock Electric  
 North Shore Gas  
 North State Communications  
 North Wales Water Authority  
 Northampton Borough Municipal Authority  
 Northern Utilities Natural Gas  
 Northern Virginia Electric Cooperative  
 NSTAR/  
 NW Natural  
 NYC Water Board  
 New York State Electric & Gas  
 O.C.W.S. Okaloosa County  
 Ocala Electric Utility, FL  
 Oceanic Time Warner Cable  
 Onondaga County Water Authority  
 Oklahoma Gas & Electric Service  
 Ohio Edison  
 Oklahoma Natural Gas Company  
 Olivenhain Municipal Water District  
 Ontario Water Works  
 Orange and Rockland Utilities  
 Orange County Utilities  
 Orlando Utilities Commission  
 Orwell Natural Gas Company  
 Ozarks Electric Cooperative Corporation  
 Pacific Gas & Electric  
 Pacific Power-Rocky Mountain Power  
 Paducah Power System  
 Panama City Utilities Department, FL  
 Parker Water & Sanitation District  
 Paulding County Water, GA  
 Pearl River Valley EPA  
 Peco Energy Company  
 Pedernales Electric Cooperative, Inc.  
 Penelec  
 Pennichuck Water Works, Inc.  
 Peoples Gas  
 PEPCO (Potomac Electric Power Company)  
 Philadelphia Gas Works  
 Piedmont Natural Gas-Nashville Gas

Pinellas County, FL-Utilities  
 Plaza Mill Limited  
 PNM Electric & Gas Services  
 Portland General Electric  
 Portland Water District - ME  
 PPL Utilities  
 Prattville Water Works Board  
 Progress Energy Carolinas, Inc  
 Providence Water  
 Public Service Electric & Gas Company  
 PSNC Energy (Public Service Company of NC)  
 Public Service of New Hampshire  
 Public Works Commission, City of Fayetteville  
 Puerto Rico Telephone  
 Puget Sound Energy  
 Prince William County Services  
 Questar Gas  
 Qwest  
 Racine Water & Wastewater Utilities, WI  
 Rancho California Water District  
 Regional Water Authority, CT  
 Research In Motion  
 Rochester Gas & Electric  
 Ritter Communications  
 Riverdale City Corporation  
 Riverside Public Utilities, CA  
 Roanoke Gas Company  
 Rocky Mount Public Utilities  
 Sacramento County Utilities  
 Sacramento Municipal Utility District  
 Saddleback Communications  
 Saint Paul Regional Water Services  
 Salt Lake City Corporation  
 San Angelo Water Utilities  
 San Antonio Water System  
 San Diego Gas & Electric  
 San Jose Water Company  
 Santa Buckley Energy  
 Santa Cruz Municipal Utilities  
 Santa Margarita Water District-SMWD  
 Santee Cooper  
 Sarasota County Environmental Services  
 Sawnee EMC  
 South Carolina Electric & Gas  
 Sebring Gas System Inc.  
 Second Taxing District Water Department  
 Semco Energy Gas Company  
 Semptra Energy Solutions  
 SFPUC-Water Department, CA  
 Shelby Township Dept of Public Works  
 Sierra Pacific Power Company-NV  
 Silverdale Water District # 16  
 Simplenet  
 Skytel  
 Southern Maryland Electric Cooperative  
 Snapping Shoals EMC  
 Snohomish County PUD  
 South Bend Water Works  
 South Central Power CO, OH  
 South Jersey Gas Company  
 South Louisiana Electric Cooperative  
 Southern California Edison  
 Southern California Gas  
 Southwest Gas Corporation  
 Southwestern VA Gas Company  
 Spartanburg Water System  
 Spectrum Utilities Solutions  
 Spokane County Utilities  
 Spokane County Water Dist #3  
 Spring Hill Water Works, TN  
 Springfield Utility Board  
 Springfield Water & Sewer Commission  
 Sprint  
 Salt River Project  
 St. Lucie West Services District

Suburban East Salem Water District  
 Suburban Natural Gas  
 Suddenlink  
 Suez Energy Resources NA  
 Suffolk County Water Authority - NY  
 Summit Township Water Authority  
 Sumter Electric Cooperative, Inc., FL  
 Surewest  
 Sweetwater Authority  
 T Mobile  
 Tacoma Public Utilities  
 Taunton Municipal Lighting Plant  
 TDS Telecom  
 Tampa Electric Company  
 Terrebonne Parish Consolidated Govt.  
 Texas Gas Service  
 The Illuminating Company  
 The Metropolitan District CT  
 The Torrington Water Company  
 Thoroughbred Village  
 Toledo Edison  
 Tombigbee Electric Power Assoc-Tupelo  
 Town of Apex, NC  
 Town of Aurelius - Water & Sewer, NY  
 Town of Burlington, MA  
 Town of Cary, NC  
 Town of Collierville, TN  
 Town of Cortlandt, NY  
 Town of Danvers, MA-Electric Division  
 Town of Dartmouth, MA  
 Town of Foxborough, MA  
 Town of Gilbert, AZ  
 Town of Hanover, MA-Tax Collector  
 Town of Manchester, CT  
 Town of Natick, MA  
 Town of Plymouth, MA  
 Town of Queen Creek Water, AZ  
 Town of Salem, NH  
 Town of Schererville, IN  
 Town of Vestal, NY - Utility Fund  
 Town of Victor, NY  
 Town of Wallkill, NY  
 Township of Freehold, NJ  
 Township of Livingston, NJ  
 Township of Roxbury, NJ  
 Township of Wayne, NJ  
 TPS  
 Tri-County Electric Cooperative/TX  
 Trinsic Spectrum Business  
 Truckee Meadows Water Authority, NV  
 Trumbull County Water & Sewer Dept.  
 Trussville Utilities Board, AL  
 Tucows Com  
 Tucson Electric Power Company  
 Tupelo Water & Light Dept  
 Turlock Irrigation District  
 TXU Energy  
 Tylex Inc./TX  
 UGI Energy Services, Inc.  
 UGI Penn Natural Gas  
 United Illuminating Company  
 United Power  
 United Water Idaho  
 United Water New Jersey/Harrington Park  
 United Water Pennsylvania  
 Unitil Concord Electric Company  
 USA Mobility  
 UTE Water Conservancy District  
 Utilities Inc. of Louisiana  
 Utility Billing Services-AR  
 Utility Payment Processing, Baton Rouge  
 Valencia Water Company, CA  
 VCCDD Utility  
 Vectren Energy Delivery  
 Verizon (BA)

Verizon (GTE)  
 Verizon Online  
 Verizon Wireless  
 Vermont Gas Systems, Inc.  
 Village of Algonquin, IL  
 Village of Arlington Heights, IL  
 Village of Bedford Park, IL  
 Village of Bloomingdale, IL  
 Village of Downers Grove, IL  
 Village of Elmwood Park, IL  
 Village of Gurnee, IL  
 Village of Matteson, IL  
 Village of Niles, IL  
 Village of Norridge, IL  
 Village of Nyack Water Dept., NY  
 Village of Schaumburg, IL  
 Village of Wellington, FL  
 Virginia Natural Gas  
 Vista Irrigation District  
 Walnut Valley Water District  
 Walton EMC PO Box 1347/260  
 Warrington Township Water & Sewer Dept.  
 Washington Gas  
 Washington Suburban Sanitary Commission  
 Water Gas & Light Commission  
 Water Revenue Bureau, PA  
 WaterOne  
 Wisconsin Electric  
 Wisconsin Gas  
 West View Water Authority  
 Westar Energy/KPL  
 Western Allegheny County MUA  
 Western Massachusetts Electric  
 Westminster Finance - CO  
 Wilkinsburg-Penn Joint Water Authority  
 Williston Water Department  
 Willmut Gas Company  
 Windstream  
 Wisconsin Public Service Corporation  
 Withlacoochee River Electric Cooperative  
 Wright-Hennepin Coop Electric  
 Xcel Energy: Southwestern Public Service  
 Yankee Gas Services  
 Youngstown Water Dept., OH

**Real Property Lessors**

1030 W. North Avenue Bldg., LLC  
 120 Orchard LLC  
 1251 Fourth Street Investors, LLC  
 13630 Victory Boulevard LLC  
 1890 Ranch, Ltd  
 1965 Retail LLC  
 19th Street Investors, Inc.  
 36 Monmouth Plaza LLC  
 3725 Airport Boulevard, LP  
 380 Towne Crossing, LP  
 4 Newbury Danvers LLC  
 44 North Properties, LLC  
 444 Connecticut Avenue LLC  
 502-12 86th Street, LLC  
 5035 Associates, LP  
 601 Plaza, LLC  
 610 & San Felipe, Inc.  
 680 S. Lemon Avenue Company LLC  
 700 Jefferson Road II, LLC  
 ADD Holdings, LP  
 AAC Cross County Leasehold Owner, LLC  
 Abercorn Common, LLP  
 Abrams Willowbrook Three LP  
 Acadia Realty Limited Partnership  
 Accent Homes, Inc  
 ACPG Management, LLC  
 Advance Real Estate Management, LLC  
 Agree Limited Partnership  
 AIG Baker Deptford, LLC

AIG Baker Hoover, LLC	Boulevard North Associates, LP
Alameda Associates	Boyer Lake Pointe, Lc
Alexander's Of Rego Park Center, Inc.	BPP-Connecticut LLC
Alexandria Main Mail LLC	BPP-Muncy LLC
Alliance - Rocky Mount, LLC	BPP-Ny LLC
Almaden Plaza Shopping Center, Inc.	BPP-Oh LLC
Almeda-Rowlett Retail LP	BPP-Redding LLC
Almonesson Associates, LP	BPP-Sc LLC
Altamonte Springs Real Estate Associates, LLC	BPP-Va, LLC
Amargosa Palmdale Investments, LLC	BPP-Wb, LLC
AMB Property, LP	Brandywine Grande C, LP
Amcap Arborland LLC	Bre, Louis Joliet, LLC
Amcap Northpoint LLC	Briantree Property Association LP
American National Bank & Trust Company Of Chicago	Brick 70 LLC
American National Insurance Company	Brighton Commercial LLC
Amherst Industries, Inc.	Broadacre South LLC
AMLI Land Development- I, LP	Broadstone Crossing LLC
Ammon Properties LLC	BT Bloomington LLC
AM REIT Texas Real Estate Investment Trust	Burbank Mall Associates LLC
AR Investments, LP	Burnham Pacific Properties
Arboretum of South Barrington LLC	By-Pass Development Company LLC
Ardmore Development Authority	CC. Hamburg NY Partners, LLC
Argyle Forest Retail I, LLC	CJM. Management Company
Arho LP	CA New Plan Asset Partnership IV, LLP
Arrowhead Net Lease, LP	Cafaro Governors Square Partnership
Arundel Mills Marketplace LP	Camelback Center Properties
Atlantic Center Fort Greene Associates LP	Cameron Group Associates LLP
Avenue Forsyth LLC	Campbell Properties LP
Avr Cpc Associates, LLC	Cap Brunswick LLC
Awe-Ocala, Ltd.	Caparra Center Associates, S.E.
Bainbridge Shopping Center II LLC	Capital Centre LLC
Baker Natick Promenade LLLC	Cardinal Capital Partners
Barberio, Janet	Cardinal Court, LLC
Bard, Ervin & Suzanne	Carlyle-Cypress Tuscaloosa I, LLC
Barnes and Powers North LLC	Carousel Center Company, LP
Basile LLC	Carriage Crossing Market Place, LLC
Basser - Kaufman 222, LLC	Carrollton Arms
Basser-Kaufman Inc.	Catellus Development Corporation
Battlefield Fe LP	Catellus Operating LP
BBD Rosedale, LLC	CBC - Wilbur Properties
BC Portland Partners, Inc.	CBL Terrace Limited Partnership
Bear Valley Road Partners LLC & M Lantz LLC	CC - Investors 1995-6
Beatson, William P. Jr.	CC - Investors 1996-1
Becker Investment Company	CC - Investors 1996-12
Becker Trust, LLC	CC - Investors 1996-17
Bedford Park Properties, LLC	CC - Investors 1996-3
Bel Air Square LLC	CC Brandywine Investors 1998 LLC
Bella Terra Associates LLC	CC Colonial Trust
Benderson Development Company	CC Countryside 98 LLC
Benderson Properties Inc.	CC East Lansing 98 LLC
Benenson Columbus - OH Trust	CC Frederick 98 LLC
Berkshire West	CC Ft. Smith Investors 1998 LLC
Berkshire-Amherst, LLC	CC Grand Junction Investors 1998 LLC
Berkshire-Hyannis, LLC	CC Green Bay 98 LLC
BFLO-Waterford Associates, LLC	CC Harper Woods 98 LLC
BFW/Pike Associates, LLC	CC Independence LLC
BG Walker, LLC	CC Indianapolis 98 LLC
BK Properties LP	CC Indianapolis LLC
Blank Aschkenasy Properties LLC	CC Investors 1995-1
Building Retail 2007 LLC & Netarc LLC	CC Investors 1995-2
BI-NTY I, LLC	CC Investors 1995-3
Boise Towne Plaza LLC	CC Investors 1995-5
Bond CC. V Delaware Business Trust	CC Investors 1996-10
Bond CC II Delaware Business Trust	CC Investors 1996-14
Bond CC III Delaware Business Trust	CC Investors 1996-6
Bond CC IV Delaware Business Trust	CC Investors 1996-7
Bond-Circuit II Delaware Business Trust	CC Investors 1997-10
Bond-Circuit IV Delaware Business Trust	CC Investors 1997-12
Bond-Circuit IX Delaware Business Trust	CC Investors 1997-2
Bond-Circuit V Delaware Business Trust	CC Investors 1997-3
Bond-Circuit VIII Delaware Business Trust	CC Investors 1997-
Bond-Circuit X Delaware Business Trust	CC Jackson 98 LLC
Bond-Circuit XI Delaware Business Trust	CC Kingsport 98 LLC
Boulevard Associates	CC La Quinta LLC
	CC Lafayette LLC

CC Madison LLC  
 CC Merrillville Trust  
 CC PhiladelPhia 98 LLC  
 CC Ridgeland 98 LLC  
 CC Roseville, LLC  
 CC Springs LLC  
 CC Wichita Falls 98 Trust  
 CCC Realty, LLC  
 CCDC Marion Portfolio LP  
 CCI Louisiana Trust  
 CCI Trust 1994-I  
 CC-Virginia Beach LLC  
 CDB Falcon Sunland Plaza LP  
 Cedar Development, Ltd  
 Centennial Holdings LLC  
 Central Investments, LLC  
 Central Park 1226, LLC  
 Central Park Property Owners Association  
 Centro Bradley Spe 7 LLC  
 Centro Heritage County Line LLC  
 Centro Heritage Innes Street LLC  
 Centro Heritage UC Greenville LLC  
 Centro Properties Group  
 Centro Watt  
 Century Plaza Development Corporation  
 Cermak Plaza Associates LLC  
 CFH Realty III/Sunset Valley LP  
 Chalek Company LLC  
 Chambersburg Crossing LP  
 Chandler Gateway Partners LLC  
 Chapel Hills - West LLC  
 Chapman And Main Center  
 Charbonnet Family Ltd et. al  
 Charlotte (Archdale) UY LLC  
 Chehalis Hawaii Partners LLC  
 Chico Crossroads LP  
 Chino South Retail PG LLC  
 CHK LLC  
 Cim/Birch St., Inc.  
 Circuit Distribution - Illinois  
 Circuit II Corporation  
 Circuit Investors - Fairfield, LP  
 Circuit Investors - Vernon Hills, LP  
 Circuit Investors - Yorktown, LP  
 Circuit Investors #2 Ltd  
 Circuit Investors #3 LP  
 Circuit Investors #4 - Thousand Oaks LP  
 Circuit Oklahoma Property Investor  
 Circuit Pennsylvania Corporation  
 Circuit Sports LP  
 Circuit Tax Property Investors LP  
 Circuitville LLC  
 Citrus Park CC LLC  
 City View Center LLC  
 CK Richmond Business Services #2, LLC  
 Clairemont Square  
 Clay Terrace Partners LLC  
 Cleveland Towne Center LLC  
 Coastal Way LLC  
 Cobb Corners II LP  
 Cofal Partners LP  
 Cohab Realty LLC  
 Coldwater Development LLC  
 Cole CC Aurora Co, LLC  
 Cole CC Groveland Fl, LLC  
 Cole CC Kennesaw Ga, LLC  
 Cole CC Mesquite Tx, LLC  
 Cole CC Taunton Ma, LLC  
 Colonial Heights Holding, LLC  
 Colonial Heights Land Association  
 Colonial Square Associates LLC  
 Colonnade LLC  
 Colony Place Plaz, LLC  
 Columbia Plaza Shopping Center Venture  
 Community Centers One LLC

Compton Commercial Redevelopment Company  
 Concar Enterprises Inc.  
 Concord Mills LP  
 Condan Enterprises LLC  
 Congressional North Associates LP  
 Continental 45 Fund LLC  
 Continental 64 Fund LLC  
 Cortlandt B. LLC  
 Cosmo-Eastgate, Ltd.  
 Cottonwood Phase V LLC  
 Coventry II DDR Buena Park Place LP  
 Coventry II DDR Merriam Village LLC  
 Covington Lansing Acquisition LLC  
 CP Venture Two LLC  
 Craig-Clarksville Tennessee LLC  
 Crosspointe 08 A LLC  
 Crossways Financial Associates LLC  
 Crown CC I LLC  
 CT Retail Properties Finance V LLC  
 Cypress/Spanish Fort I LP  
 Daly City Partners I LP  
 Daniel G. Kamin Baton Rouge LLC  
 Daniel G. Kamin Burlington LLC  
 Daniel G. Kamin Elmwood Park LLC  
 Daniel G. Kamin Flint, LLC  
 Daniel G. Kamin Mcallen LLC  
 Daniel G Kamin and Howard Kadish, LLC  
 Dartmouth Marketplace Associates  
 Dayton Hudson Corporation  
 DDR Southeast Loisdale LLC  
 DDR Crossroads Center LLC  
 DDR Family Centers LP  
 DDR Highland Grove LLC  
 DDR Homestead LLC  
 DDR Horseheads LLC  
 DDR Mdt Asheville River Hills  
 DDR Mdt Fairfax Towne Center LLC  
 DDR Mdt Grandville Marketplace LLC  
 DDR Mdt Monaca Township Marketplace LLC  
 DDR Mdt Union Consumer Square, LLC  
 DDR Miami Ave LLC  
 DDR Norte LLC, S.E.  
 DDR Southeast Cary LLC  
 DDR Southeast Cortez, LLC  
 DDR Southeast Culver City District  
 DDR Southeast Dothan Outparcel, LLC  
 DDR Southeast Highlands Ranch LLC  
 DDR Southeast Olympia District  
 DDR Southeast Rome LLC  
 DDR Southeast Snellville LLC  
 DDR Southeast Union LLC  
 DDR Southeast Vero Beach LLC  
 DDR 1st Carolina Crossings South LLC  
 DDRA Arrowhead Crossing LLC  
 DDRM Hilltop Plaza LP  
 DDRM Skyview Plaza LLC  
 DDR-Sau Greenville Point LLC  
 DDR-Sau Wendover Phase II, LLC  
 DDRTC CC Plaza LLC  
 DDRTC Columbiana Station I LLC  
 DDRTC Creeks at Virginia Center LLC  
 DDRTC McFarland Plaza LLC  
 DDRTC Newnan Pavilion LLC  
 DDRTC Southlake Pavilion LLC  
 DDRTC Sycamore Commons LLC  
 DDRTC T&C LLC  
 DDRTC Walks at Highwood Preserve I LLC  
 Decatur Plaza I, LLC  
 Deerbrook Anchor Acquisition LLC  
 Dematteo Management Inc.  
 Dentici Family Limited Partnership  
 Derito Pavilions 140 LLC  
 Desert Home Communities of Oklahoma, LLC  
 DEV LP  
 Diamond Square LLC



Dicker/Warmington Properties	Geenen Dekock Properties LLC
Dikeou, Deno P.	Generation H One and Two LP
Dim Vastgoed, N.V.	GGP Mall of Louisiana LP
DJD Partners LP	GGP-Steeplegate Inc.
DMC Properties, Inc.	Gladwyne Investors, LP
Dollinger Lost Hills Associates	Glenmoor LP
Donahue Schriber Realty Group LP	GMS Golden Valley Ranch LLC
Dowel Conshohocken LLC	Goldsmith, Barbara L.
Dowel-Allentown, LLC	Goodmill LLC
Doyle Winchester Properties, LLC	Gould Livenmore LLC
Drexel Delaware Trust	Grand Hunt Center Oea
Drury Land Development Inc.	Gravois Bluffs III LLC
Durham Westgate Plaza Investors LLC.	GRE Grove Street One LLC
E&A Northeast LP	GRE Vista Ridge LP
Eagleridge Associates (Pueblo) LLC	Greater Orlando Aviation Authority
East Gate Center V	Greece Ridge LLC
Eastchase Market Center LLC	Greeley Shopping Center LLC
Eastland Shopping Center LLC	Green 521 5th Avenue LLC
Eastridge Shopping Center LLC	Green Acres Mall LLC
EEL Mckee LLC	Greenback Associates
EKLEC Co. Newco LLC	Greenwood Point LP
ELPF Slidell, LLC	GRI-EQY (Sparkleberry Square) LLC
Emporium on LBJ Owners Association	GS Erie LLC
Encinitas PFA, LLC	GS II Brook Highland LLC
Enid Two, LLC	Gunning Investments, LLC
ERP of Midway, LLC	Hallaian Brothers
Estate of Joseph Y. Einbinder	Hamilton Chase Santa Maria LLC
Evansville Developers LLC, G.B.	Hamilton Crossing I LLC
Evergreen Mcdowell And Pebble Creek LLC	Hampden Commons Condominium Association
Excel Realty Partners LP	Hannon Ranches Ltd
Excel Westminster Marketplace, Inc.	Hanson Industries Inc.
F.R.O., LLC Ix	Harold and Lucille Chaffee Trust
Faber Bros., Inc	Hart Kings Crossing LLC
Fairfax Court LP	Hartman 1995 Ohio Property Trust
Fairview Heights Investors LLC	Harvest/NPE LP
Fairway Centre Associate, LP	Hayden Meadows JV
Faram Muskegon LLC	Hayward 880, LLC
Farmingdale-Grocery LLC	Heritage Property Investment LP
Fayetteville Developers LLC	Heritage-Lakes Crossing LLC
FC Janes Park LLC	Hickory Hollow Development Inc.
FC Richmond Associates LP	Hickory Ridge Pavilion LLC
FC Treeco Columbia Park, LLC	Highlands Ranch Community Association
FC Wodbridge Crossing, LLC	HIP Stephanie, LLC
Federal Realty Investment Trust	HK New Plan Covered Sun LLC
Feil Organization, The	HK New Plan EPR Property Holdings LLC.
FGP Company	HK New Plan Exchange Property Owner II LP
Fingerlakes Crossing LLC	HKK Investments
Firecreek Crossing o Reno LLC	Hollingsworth Capital Partners - Intermodal, LLC
First Berkshire Properties LLC	Holyoke Crossing LP II
FJL MVP LLC	Home Depot USA Inc.
Flintlock Northridge LLC	Hoprock Limonite LLC
F&M Properties	Howland Commons Partnership
Fogg-Snowville LLC	HRI/Lutherville Station LLC
Foothill Business Association	Hudson Realty Trust
Foothill Pacific Towne Center	Huntington Mall Company
Forecast Danbury LP	HV Covington LLC
Forest City Commercial Group LLC	HWR Kennesaw LLC
Forest City Ratner Company	I-10/Bunker Hill Associates, LP
Fourels Investment Company	I-93 Somerville LLC
Fr/Cal Goulsboro Property Holding LP	Iannucci Development Corporation
Friedland, Lawrence And Melvin	Immobilien Verwaltung GMBH
FW CA Brea Marketplace LLC	Indian River Mall
G&S Livingston Realty Inc.	Inland American Chesapeake Crossroads LLC
Gainesville Outdoor Advertising Inc.	Inland American Oklahoma City Penn, LLC
Galileo Apollo II Sub, LLC	Inland American Retail Management
Galileo CMBS T2 NC LP	Inland Commercial Property Management Inc.
Galileo Freshwater/Stalene LLC	Inland Us Management LLC
Galileo Northeast LLC	Inland Western Austin Southpark Meadows II LP
Galleria Partnership	Inland Western Cedar Hill Pleasant Run LP
Galleria Plaza Ltd.	Inland Western College Station Gateway II, LP
Garden City Center	Inland Western Columbus Clifty LLC
Gateway Center Properties III, LLC	Inland Western Houma Magnolia LLC
Gateway Company LLC	Inland Western Lake Worth Towne Crossing
Gateway Woodside Inc.	Inland Western Lewisville Lakepointe LP
GC Acquisition Corporation	Inland Western McDowell LLC

Inland Western Oswego Gerry Centennial LLC  
 Inland Western Richmond Mayland LLC  
 Inland Western San Antonio Hq LP  
 Inland Western Southlake Corners LP  
 Inland Western Sugar Land Colony LP  
 Inland Western Temecula Commons LLC  
 Inland Western West Mifflin Century III District  
 Intergrated Real Estate Services LLC  
 International Speedway Square Ltd  
 Interstate Augusta Properties LLC  
 Investors Brokerage Inc.  
 Irish Hills Plaza West II LLC  
 Irvine Company LLC  
 Irving Harlem Venture LP  
 J&F Enterprises  
 Jaffe of Weston II Inc.  
 Janaf Crossings, LLC  
 Jantzen Dynamic Corporation  
 Jefferson Mall Company II LLC  
 JKCG LLC  
 Johnson City Crossing (Delaware) LLC  
 Johnstown Zamias LP  
 Jubilee-Springdale LLC  
 Jurupa Bolingbrook LLC  
 JWC/Lofius LLC  
 K&G/Dearborn LLC  
 Kamin Realty Co  
 Karns Real Estate Holdings II, LLC  
 Katy Mills Mall LP  
 KB Columbus I-CC  
 KC Benjamin Realty LLC  
 K E - Athens LLC  
 Kendall-77 Ltd.  
 Kentucky Oaks Mall  
 K-Gam Broadway Craycroft LLC  
 Kimco Acadiana 670 Inc.  
 Kimco Arbor Lakes S.C., LLC  
 Kimco Pk LC  
 Kimco Realty Corporation  
 KIR Amarillo LP  
 KIR Arboretum Crossing LP  
 KIR Augusta I 044 LLC  
 KIR Piers 716 LLC  
 Kite Coral Springs LLC  
 Knoxville Levcal LLC  
 KNP Investments  
 Kobra Properties  
 Kolo Enterprises  
 Kramont Vestal Management LLC  
 KRG Market Street Village LP  
 Kroustalis Investment  
 Krupp Equity Limited Partnership  
 KSK Scottsdale Mall LP  
 L. Mason Capitani Propety & Asset Mgmt. Inc  
 La Cienega-Sawyer Ltd.  
 La Frontera Village LP  
 La Habra Imperial LLC  
 Landing at Arbor Place LP, The  
 Landings Management Association  
 Landman, Deborah, Eli Landman, Zoltan Schwartz &  
 Anna Schwartz  
 Laredo/MDN II LP  
 Larry J. Rietz, MP, LLC  
 Las Vegas Land and Development Company LLC  
 LB Commercial Mortgage Trust Series 1998 C1  
 LC White Plains Retail LLC  
 Lea Company  
 League City Towne Center Ltd  
 Leben, Robert L. & Mary C.  
 Lester Development Corporation  
 Lexington Corporate Properties Inc.  
 Lexington Lion Weston I LP  
 Lincoln Plaza Associates LP  
 Lincoln US Properties LP  
 Linden Business Center Association

Little Britain Holding, LLC  
 Loop West LLC  
 Louis Joliet Shoppingtown LP  
 Lucknow Associates  
 Lulkin Gkd Partner, LP  
 M & M Berman Enterprises  
 MIA Brookhaven LLC  
 Macerich Lakewood LLC  
 Macerich Vintage Fair LP  
 Macy's Central  
 Madison Waldorf LLC  
 Magna Trust Company  
 Main Street At Exton LP  
 Mall at Gurnee Mills LLC  
 Mall at Valle Vista LLC  
 Mall of Georgia LLC  
 Mallview Plaza Company Ltd.  
 Manco Abbott OEA Inc.  
 Mansfield Seq 287 and Debbie Ltd.  
 Manteca Stadium Park LP  
 Marco Portland General Partnership  
 Market Heights Ltd  
 Marlton VF, LLC  
 Mass One LLC  
 Mayfair - MDCC Business Trust  
 MB Fabyan Randall Plaza Batavia LLC  
 MB Keene Monadnock LLC  
 McAlister Square Partners Ltd  
 MD-GSI Associate, LLC  
 MDS Realty II, LLC  
 Meacham Business Center LLC  
 Meadowbrook Village LP  
 Melbourne-JCP Associates Ltd.  
 Melville Walton Hone, Trustee Of Hone Family  
 Memorial Square 1031 LLC  
 Menden Village LLC  
 Metro Center LLC  
 Meyerland Plaza (De) LLC  
 MHW Warner Robins LLC  
 Mibarev Development I LLC  
 Mid US LLC  
 Mid-America Asset Management  
 Milford Crossing Investors LLC  
 Millman 2000 Charitable Trust  
 Millstein Industries LLC  
 MK Kona Commons LLC  
 Mobile KPT LLC  
 Monrovia Marketplace LLC  
 Montclair Plaza LLC  
 Monte Vista Crossings, LLC  
 Montevideo Investments, LLC  
 Montgomery Towne Center Station, Inc  
 Morgan Hill Retail Venture LP  
 Morris Bethlehem Associates LP  
 Morrison Crossing Shopping Center  
 Mount Berry Square LLC  
 Mr Keene Mill I LLC  
 Msf Eastgate-I LLC  
 Myrtle Beach Farms Company Inc.  
 Nap Northpoint LLC  
 National Retail Properties, LP  
 Nazario Family Partnership  
 Necrossgates Commons Newco, LLC  
 Nevada Investment Holdings, Inc.  
 New Plan Excel Realty Trust  
 New Plan of Memphis Commons, LLC  
 New River Properties  
 NMC Stratford LLC  
 North Attleboro Marketplace II LLC  
 North Hill Centre, LLC  
 North Plainfield VF LLC  
 Northcliff Residual Parcel 4 LLC  
 Northern Trust Bank of California  
 Northwoods LP  
 Novogroder/Abilene LLC

NP Huntsville LLC  
 NP I&G Conyers Crossroads LLC  
 NP/SSP Baybrook LLC  
 NPP Development LLC  
 Oak Hollow Mall  
 Oates, Marvin L.  
 OLP 6609 Grand LLC  
 OLP CC Ferguson LLC  
 OLP CC Florence LLC  
 OLP CC Antioch LLC  
 OLP CC Fairview Heights LLC  
 OLP CC St. Louis LLC  
 One Liberty Properties  
 Orangefair Marketplace LLC  
 Orion Alliance Group LLC  
 Orland Town Center Shopping Center  
 OTR  
 PL Mesa Pavilions LLC  
 P/A Acadia Pelham Manor LLC  
 PA 73 South Association  
 Pace-Brentwood Partners LLC  
 Pacific Carmel Mountain Holdings LP  
 Pacific Castle Groves LLC  
 Pacific Harbor Equities LLC  
 Pacific/Youngman-Woodland Hills  
 Paige Exchange Corporation  
 Palm Springs Mile Associates Ltd.  
 Palmetto Investors LLC  
 Pan Am Equities Inc.  
 Panattoni Development Company LLC  
 Pappas Gateway LP  
 Paragon Affiliates  
 Parkdale Mall Associates LP  
 Parkdale Village LP  
 Parker Bullseye LLC  
 Parker Central Plaza, Ltd.  
 Parks at Arlington LP  
 Parkside Realty Associates, LP  
 Parkway Centre East LLC  
 Parkway Plaza LLC  
 Parkway Terrace Properties Inc.  
 Paskin, Marc  
 Peikar Muskegon LLC  
 Plantation Point Development LLC  
 Plaza at Jordan Landing LLC  
 Plaza Las Americas, Inc  
 Plaza Las Palma, LLC  
 Plazamill LLP  
 Plymouth Marketplace Condominium Assoc., Inc.  
 Point West Investors II  
 Polaris Circuit City LLC  
 Pond Road Associates  
 Port Arthur Holdings III Ltd.  
 Potomac Festival II  
 Potomac Run LLC  
 PR Beaver Valley LP  
 Prattcenter LLC  
 Preit Services LLC  
 PRGL Paxton LP  
 Prince George's Station Retail LLC  
 Principal Real Estate Holding Company LLC  
 Priscilla J. Rietz LLC  
 Promventure LP  
 Property Management Support Inc.  
 Provo Group, The  
 PRU Desert Crossing V LLC  
 Prudential Insurance Company Of America  
 Puente Hills Mall LLC  
 Ramco West Oaks I LLC  
 Ramco-Gershenson Properties LP  
 Rancon Realty Fund IV Subsidiary LLC  
 Ray Mucci's Inc.  
 Raymond and Main Retail LLC  
 RB-3 Associates  
 RD Bloomfield Associates LP

Realty Income Corporation  
 Rebs Muskegon LLC  
 Red Mountain Retail Group  
 Red Rose Commons Condominium Association  
 Redtree Properties LP  
 Regency Centers LP  
 Regency Petaluma LLC  
 Reiff & Givertz Texas Prop LLC  
 Remount Road Associates LP  
 Richland Town Centre LLC  
 Riemac Equities Corporation  
 Rio Associates LP  
 Robinson, Donald  
 RREEF America REIT II Corporation VVV  
 RVIP Valley Central LP  
 Shelby Town Center I LLC  
 Shelbyville Road Plaza LLC  
 Sherwood Properties LLC  
 Shoppes At River Crossing, LLC  
 Shoppes Of Beaver Creek LLC  
 Short Pump Town Center LLC  
 Sierra Lakes Marketplace LLC  
 Sierra North Associates LP  
 Sigmund Sommer Properties  
 Signal Hill Gateway LLC  
 Signco Inc.  
 Silverdale K-Four  
 Silverstein, Raymond - Trustee  
 Simon Debartolo Group LP  
 Simon Property Group  
 Simon Property Group Texas LP  
 Simvest Real Estate II LLC  
 Sinay Family LLC And Trust  
 Sir Barton Place, LLC  
 Site A LLC  
 SJ Collins Enterprises LLC  
 Goodman Enterprises, LLC  
 SM Newco Hattiesburg LLC  
 Somerville Saginaw LP  
 Sonnet Investments LLC  
 South Padre Drive LP  
 South Shields #1 Ltd.  
 Southhaven Center II LLC  
 Southland Acquisitions LLC  
 Southland Center Investors LLC  
 Southland Investors LP  
 Southroads LLC  
 Southwestern Albuquerque LP  
 Southwind Ltd.  
 Sparks Galleria Investors LLC  
 SPG Arbor Walk LP  
 SPG Independence Center LLC  
 SPG Tennessee LP  
 Spitzer Family Investments LLC  
 Spring Hill Development Partners GP  
 St. Indian Ridge LLC  
 St. Louis Mills LP  
 St. Cloud Associates  
 St. Tammany Oaks Subdivision Association LLC  
 Stapleton North Town LLC  
 Star Universal LLC  
 Station Landing, LLC  
 Stop & Shop Supermarket Company LLC  
 Stor-All New Orleans LLC  
 Suemar Realty Inc.  
 Sullivan Crosby Trust  
 Sunrise Plantation Properties LLC  
 Swanblossom Investments LP  
 Swedesford Shopping Center Acquisition LLC  
 Sweetwater Associates LP  
 SWQ 35/Forum Ltd.  
 T And T Enterprises LP  
 Taft Corners Associates Inc.  
 Tam Stockton LLC  
 Tamarack Village Shopping Center LP

Tanglewood Park LLC  
 Tanurb Burnsville LP  
 Target Corporation  
 Taubman Auburn Hills Associates LP  
 Taunton Depot LLC  
 Taylor Retail Center  
 Teachers Insurance & Annuity Assoc.Of Amer.  
 Team Retail Westbank Ltd  
 Ten Pryor Street Building Ltd.  
 Teplis, Nathan; Dr. Paul Teplis; Mrs. Belle Teplis; & Frank  
 Terra Enterprises  
 Terranomics Crossroads Associates  
 The Cafaro Northwest Partnership  
 The City Of Portfolio TIC LLC  
 The Marketplace Of Rochester Hills Parcel B LLC  
 The Macerich Company  
 The Shoppes At Schererville LLC  
 The Shops At Kildeer  
 The Village At Rivergate LP  
 THF Chesterfield Two Development LLC  
 THF Clarksburg Development One  
 THF Harrisonburg Crossings LLC  
 THF One Development LLC  
 THF St. Clairsville Parcel C.C. Development LLC  
 Thoroughbred Village GP  
 TIS Equities IX LLC  
 TKG Coffee Tree LP  
 TMW Weltfonds Rolling Acres Plaza  
 Torrance Towne Center Associates LLC  
 Torrington Triplets LLC  
 Tourbillon Corporation  
 Tower Center Associates  
 Town Square Plaza  
 Towson VF LLC  
 Traverse Square Company Ltd.  
 TRC Associates LLC  
 Triangle Equities Junction LLC  
 Trout, Jerome B. Jr.  
 Trout, Segall  
 Trumbull Shopping Center #2 LLC  
 Trustees Of Salem Rockingham LLC  
 TSA Stores, Inc.  
 TUE 30 Company LLC  
 Turnberry LLC - Business Center  
 Turtle Creek Partners LLC  
 Tutwiler Properties Ltd.  
 Twin Ponds Development LLC  
 Tysons 3 LLC  
 Tysons Corner Holdings LLC  
 U.K. - American Properties Inc.  
 U.S. 41 & I-285 Company  
 Uncommon Ltd.  
 Urbancal Oakland II LLC  
 UTC I LLC  
 Valencia Marketplace I LLC  
 Valley Corners Shopping Center LLC  
 Valley View S.C. LLC  
 Van Ness Post Center LLC  
 Ventura In Manhattan Inc.  
 Vestar Arizona XXXI LLC  
 Vestar QCM LLC  
 Village Square I L.P.  
 Village Walk Retail LP  
 Viwy IP  
 VNO Mundy Street LLC  
 VNO Tru Dale Mabry LLC  
 Vornado Caguas LP  
 Vornado Finance LLC  
 Vornado Gun Hill Road LLC  
 Vornado Realty Trust  
 W&D - Imperial No. 1/Norwalk  
 W&S Associates LP  
 W/S Stratford LLC  
 Waco Investment Group

Wal-Mart Stores East LP  
 Walton Hanover Investors V LLC  
 Walton Whitney Investors V LLC  
 Washington Green TIC  
 Washington Place Associates LP  
 Washington Re Investment Trust  
 Water Tower Square LP  
 Watercress Associates LP  
 Watkins Houston Investments LP  
 Wayside Commons Investors LLC  
 WCC Properties LLC  
 WEA Gateway I LLC  
 Weberstown Mall LLC  
 WEC 96D Appleton-1 Investment Trust  
 WEC 96D Niles Investment  
 WEC 96D Springfield-1 Investment Trust  
 WEC 97G-Syracuse Investment Trust  
 WEC 99-3 LLC  
 WEC 99A-2 LLC  
 WEC 99A-1 LLC  
 Weingarten Miller Sheridan LLC  
 Weingarten Nostat Inc.  
 Weingarten Realty Investors  
 Welsh Companies Inc.  
 Wendover South Associates LP  
 West Campus Square LP  
 West Oaks Mall LP  
 Westfork Owners Association  
 Westgate Village LLC  
 Westlake Limited Partnership  
 Wheaton Plaza Regional Shopping Center  
 Whitestone Development Partners A LP  
 Whitestone REIT  
 Wilmington Trust Company  
 Windsail Properties LLC  
 WMI/MPI Business Trust  
 Woodland Trustees Inc.  
 Woodlands Corporation, The  
 Woodmont Sherman LP  
 Worldwide Property Management Inc.  
 WRI Overton Plaza LP  
 WRI Camp Creek Marketplace II, LLC  
 WRI Lakeside Marketplace LLC  
 WRI Seminole Marketplace LLC  
 WXIII/PWN Real Estate LP

#### Sublessees

\$1.00 Stuff Inc.  
 Academy Alliance LLC  
 Adam's Indoor Advertising  
 Advance Auto Parts  
 American Outdoor Advertising  
 Arc International Corporation  
 Autozone Northeast Inc.  
 Baby Superstore, Inc.  
 Blockbuster Inc.  
 Books A Million  
 Borders Inc.  
 Carmax Business Services LLC  
 Casto  
 CEC Entertainment, Inc.  
 Chapman & Main  
 Charlie Brown's Steakhouse  
 Children's Discovery Centers of America  
 Circuit Sports LP  
 Consolidated Stores Corporation  
 Dan's Big & Tall Shop Inc.  
 Designs CMAL Retail Store Inc.  
 DHL Global Business Services  
 Dick's Sporting Goods Inc.  
 Dollar General Corporation  
 Dollar Tree Stores Inc.  
 Don Sherwood Golf Inc.  
 Edwin Watts Golf Shop  
 Empire Education Group

Entertainment-Preston Rd LLC  
 Eyecare Discount Optical Inc.  
 Eynon Furniture Outlet Inc.  
 Fabri-Centers of America Inc.  
 Food Lion LLC  
 Forecast Danbury LP  
 GE Transportation Systems  
 Golf Galaxy  
 Golfsmith International LP  
 Great Golf Inc.  
 Guitar Center Stores Inc.  
 Homans Associates Inc.  
 Hughes MRO Ltd.  
 Huntington National Bank  
 Inkeeper Properties Inc.  
 International House Of Pancakes  
 JR Furniture USA Inc.  
 Joelle Inc.  
 JP Morgan Chase Bank  
 K&G Men's Company Inc.  
 Katz  
 Lakeshore Equipment Company  
 La-Z-Boy Showcase Shoppes  
 Lifeway Christian Resources  
 Maggiano's/Comer Bakery Holding Corporation  
 Mall of Decoration Inc.  
 Martin, Paul T.  
 Mayland Cam  
 Modernage Inc.  
 Mor Furniture For Less  
 MRV Wanamaker LLC  
 New Avenues Lease Ownership LLC  
 New Colorado Daily, Inc.  
 North South Partner, LLC  
 O'Charleys, Inc.  
 OK Apple Inc.  
 Oklahoma Gold Realty LLC  
 Oklahoma Goodwill Industries, Inc.  
 Orthodontic Centers of Virginia Inc.  
 Peak Place Holdings, LLC  
 Pork Place  
 Pot Luck Enterprises Inc.  
 Price Chopper Operating Company  
 Prosound Music Centers Inc.  
 Quantum Fine Casework Inc.  
 Quarterdeck Corporate Office  
 Raymund Garza  
 Remington Seeds LLC  
 Restoration Ministries  
 Ruby Tuesday's  
 Salem Farm Realty Trust  
 Salom Sons Inc.  
 Sam Ash Megastores, LLC  
 Schiavone, Daniel  
 Sky Bank  
 Solo Cup Company  
 Staples, The Office Superstore Inc.  
 The Auto Toy Store Inc.  
 The Floor Store Inc.  
 The Julia Christy Salon Inc.  
 The Top Boys  
 The Sports Authority  
 The TJX Operating Companies  
 Tire Kingdom, Inc.  
 Topline Appliance Depot Inc.  
 Toys R US Inc.  
 Trader Joe's Company  
 Truong, Se and Ly  
 Tru Properties Inc.  
 TVI Inc.  
 Viacom Outdoor  
 Visionary Retail Management  
 Waterbed Emporium of California  
 West Marine Products Inc.  
 Winchester Fun Expedition Corporation

Wired Management LLC  
 Workforce Central Florida

#### Personal Property Lessors

Avaya Financial Services  
 GE Fleet Services  
 IBM  
 Hewlett Packard  
 Service Power  
 Toshiba

#### Banks Utilized in the Company's

##### Cash Management System

American Savings  
 AmSouth Bancorporation  
 Banco Popular  
 Bank of America  
 CRP Securities, LLC  
 Chase Bank  
 CRP Securities  
 Fifth Third Bank  
 Fifth Third Securities  
 JP Morgan Securities Inc  
 Lehman Brothers  
 Merrill Lynch Global Institutional Advisory Division  
 RBC Dain Rauscher  
 SunTrust  
 UBS Financial Services, Inc.  
 Wachovia Bank & Securities  
 Wells Fargo

#### Liquidators

Gordon Brothers Retail Partners LLC  
 Great American Group  
 Hilco Merchant Resources LLC  
 Hudson Capital Partners LLC  
 SB Capital Group LLC  
 Tiger Capital Group LLC

#### Litigation Counterparties

Alicea, Ada  
 Audiobahn  
 Banker, Michael  
 Booker, Jamal  
 Dealtree  
 DiPirro, Michael  
 Donnelly, Kenneth  
 Federal Communications Commission  
 Foss, Andrew  
 Harris, William  
 Holloman, Latia  
 Ibrahim, Betty  
 Internal Revenue Service  
 Iowa AG  
 JP Morgan Chase  
 Keystone Automotive Industries  
 Kobra Properties  
 Mad Rhino  
 Maria Moncayo (class action)  
 Massachusetts Department of Revenue  
 Mastercard  
 Micro Electronics  
 Millennium Retail Partners  
 Monster Cable  
 Moxley, Donald  
 Murphy, Christopher  
 RealSource  
 Roberty Gentry (class action)  
 Securities and Exchange Commission  
 Snow, Christopher  
 State of Iowa  
 Temple, Floyd Edward Jr.  
 Tennessee Department of Revenue  
 Unical  
 Visa

Voegtle, Clayton P.  
Weidner, Daniel

**Restructuring and Other Professionals**

Bingham McCutchen LLP  
Ernst & Young  
FII Consulting Inc.  
Goldman, Sachs and Company  
Kirkland & Ellis LLP  
Kurtzman Carson Consultants LLC  
LeClairRyan  
McGuireWoods, LLP  
Ogilvy Renault LLP  
Osler, Hoskin & Hardcourt LLP  
Rothschild, Inc.  
Schulte Roth & Zabel LLP  
Wilmer, Cutler, Pickering Hale, & Dorr LLP

**U.S. Trustee's Office - Region 4**

Bove, Frank J.  
Conlon, Debra F.  
Davis, Martha  
Early, Dennis J.  
Frankel, Jack I.  
Franklin, Shannon D.  
McDow, W. Clarkson.  
Van Arsdale, Robert  
Weschler, Cecelia A.  
Whitehurst, Kenneth N. III

**District Court Judges (Eastern District of Virginia)**

Anderson, John F.  
Brinkeman, Leonie M.  
Buchanan, Theresa C.  
Cacheris, James C.  
Davis, Ivan D.  
Ellis, T.S. III  
Hilton, Claude M.  
Jones, T. Rawles Jr.  
Lee, Gerald Bruce  
O'Grady, Liam

**Bankruptcy Court Judges (Eastern District of Virginia)**

Adams, David H.  
Huennekens, Kevin R.  
Mayer, Robert  
Mitchell, Stephen S.  
St. John, Stephen C.  
Shelley, Blackwell N.  
Tice, Douglas O. Jr.

